

## Selected BARS Revenue Codes used by Health Departments

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- 290.xx Control Accounts**  
An account containing one or more types of transactions the detail of which appears in a subsidiary ledger. The balance of the control account equals the sum of the balances of the detail accounts.
- 308.xx Beginning Fund Balance**  
These accounts record the amounts of funds balances at the beginning of the year, that is, the excess of fund assets over liabilities
- 310.xx General Tax Revenue**  
Ad valorem taxes levied on an assessed valuation of real and personal property.  
313.xx Retail sales and use tax
- 320.xx Licenses and Permits**  
Charges for the issuance of licenses and permits. Not a charge for inspections (342.40)  
321.2x – Health
- 331.xx Direct Federal Grants**  
Cash or assets in lieu of cash furnished by the federal government to local governments under contractual arrangements that provide aid to local governments. Federal aid is typically provided in the form of grants, loans, loan subsidies, and non-cash assistance such as supplies, equipment, real property, and commodities.
- Direct federal grants are distinguished from indirect federal grants by the fact that the direct grants are received from a federal department or agency without passing through an intermediary such as a state agency or a local government.
- Program income – Some recipients of grants may earn program income while conducting grant-related activities. Program income revenues should be recorded under the same code as that of the grant generating this income.
- 332.xx Federal Entitlements, Impact Payments, and Subsidies**  
Cash provided by the federal government to a local government based on a distribution formula. Entitlements are distributed per capita or based on some eligibility requirements. Typically there are few or no restrictions on how federal entitlements may be spent.
- 333.xx Federal Indirect Grant**  
Indirect federal grants are distinguished from direct grants by the fact that they are passed through one or more intermediary governments or non-federal agencies before reaching local government.

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- 334.xx State Direct/Indirect Grant State of Washington**  
Cash or other assets provided by the state government to local governments directly or indirectly through another local government under contractual agreements that provide aid to local governments. State grants are coded by the state agency which provides the grant, using the element, sub-element and unit fields.
- 334.04.2x State Direct/Indirect Grant from Department of Commerce
  - 334.04.6x State direct/indirect grant from Department of Social and Health Services
  - 334.04.9x State direct/indirect grant from the Department of Health
    - 334.04.92 Local Capacity Development Fund
    - 334.04.99 5930 County Public Health Assistance
- 335.xx State Shared Revenue, Entitlements and Impact Payments**
- 336.xx State Shared Revenue, Entitlements and Impact Payments**
- 336.04.23 MVET Replacement Funds
  - 336.04.24 Public Health Assistance – Appropriations beginning July 1, 2013.
- 337.xx Local Grants, Entitlements, and Other Payments**  
Cash or other assets furnished by one local government to another local government, other than for services rendered or goods provided, Use 367xxxx for grants from private sources
- 339.xx ARRA Direct/Indirect Grants**  
Use this account to record ARRA grants. Continue to use account codes 331 and 333 for federal revenues that are not part of the Recovery Act.
- 340.xx Charges for Goods and Services**  
Charges for services rendered by public officials. Use this category ONLY for services not included in any other specific function or activity of the unit of government.
- 350.xx Fines and Penalties**  
Fines, forfeitures, penalties, and assessments assigned by a court.
- 360.xx Miscellaneous Revenues**  
Revenues derived from sources not otherwise provided for in accounts 310 to 359.

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- 367.xx Contributions and donations from nongovernmental sources**  
Include gifts, pledges, grants, bequests and planning and development contributions (RCW 82.02.020) from sources other than governments (example: private individuals, organizations, Indian tribes, etc.). For capital contributions in proprietary funds and utility hook-up and connection charges use account 379XXXX.
- 368.xx Special Assessments**  
Funding provided by/through Special Assessments – Capital, Special Assessments – Operating, and Deferred Assessments
- 370.xx Proprietary/Trusts Gains (Losses) and other Income(Expense)**  
These accounts are provided for the segregation of special transactions that affect the income of enterprise, internal service, and fiduciary funds. Although governmental funds can have similar transactions, these accounts are NOT to be used; instead, losses and costs should be classified by the function or department that has incurred the expenditure; miscellaneous revenues should be coded in the 360 series.
- 380.xx Non-revenues**  
Include receipts which do not meet revenue criteria. You may use the 380 series of accounts as subsidiary accounts to the appropriate general ledger accounts. Examples include loans, proceeds from long term debt, and sales of investments.
- 390.xx Other Financing Sources**  
This account is only used for debt issued by the governmental funds. Include the face amount of general long-term debt. If the debt was issued at premium or discount, use accounts 392.00 for the premium and 596 for the discount amounts. Use 592 for debt service cost.

## Select BARS Expenditure Codes used by Health Departments

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- 523.00**      **Corrections Services**  
Includes costs for the confinement of prisoners, probation, parole and rehabilitation. **523.60** Care and Custody of Prisoners includes medical and social services for prisoners.
- 526.00**      **Disaster Services**  
Includes costs for rescue and emergency aid and/or ambulance services for sick and injured persons. **526.60** is titled Emergency Preparedness
- 527.00**      **Juvenile Services**  
Includes costs for services provided to juveniles in custody. **527.70** is for medical and dental treatments provided to youth in the community or in detention.

### **562.xx**      **BARS Public Health Expenditure Codes**

- 562.1x**      **Administration/Policy Development**  
Services for department-wide administration, finance, planning, supervision, evaluation, policy-making decisions, training, and other administrative services (e.g., environmental health administration, personal health administration) should be reported in accordance with this listing. The 5th digit should be used at the discretion of the health jurisdiction to track activities separately according to administrative functions.

#### *Family and Individual Health*

- 562.21**      **Child Death Review**  
Services/activities related to the review of all unexpected deaths of children under the age of eighteen within the jurisdiction. Deaths due to prematurity are excepted unless the infant's family had a history of the CPS involvement during the previous twelve months.
- 562.22**      **Maternal/Infant/Child/Adolescent Health/Children with Special Health Care Needs** (Also see 562.25.)  
Services/activities related to the health of pregnant women, infants, children, and adolescents through age 19 including children with or at risk for special health/developmental needs.
- 562.24**      **Oral Health**  
Services/activities relating to oral health/dental care activity for individuals or the community.

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- 562.25 Children with Special Health Care Needs** (also see 562.22)  
At the local health jurisdiction's discretion, this BARS code may be used to track CSHCN expenditures separately from the MICA Health (562.22).
- 562.26 Family Planning - Non Title X**  
Services/activities for family planning and reproductive health issues. Includes state funded services and those funded by private payments. Does not include Title X funding.
- 562.27 Family Planning - Title X**  
Services/activities relating to Title X funded family planning and reproductive health activities. (Includes Title X and 10 percent local funds for match.)
- 562.28 Women, Infant, Children (WIC)**  
Nutrition education, supplemental foods and referrals to needed health services for pregnant and breastfeeding women, infants, and children under age five who are at nutritional risk.
- 562.29 Other Family and Individual Health**  
Services/activities for families and individuals that cannot be otherwise categorized. May include Adult Health, School Health, Home Health, Refugee Health, Migrant Health, Jail Health, Rural Health, Minority Health, etc. Programs should be set up for each unrelated activity within the expenditure basic account.
- Communicable Disease*
- 562.32 Immunization**  
Services/activities to administer and distribute vaccine for vaccine preventable diseases for individuals of all ages.
- 562.33 Sexually Transmitted Diseases**  
Services/activities for the diagnosis, treatment, and control of sexually transmitted diseases.
- 562.34 Tuberculosis**  
Services/activities for the diagnosis, treatment, and control of tuberculosis.
- 562.35 HIV/AIDS**  
Services/activities for the education, surveillance, clinical care, intervention, community planning, and prevention of HIV/AIDS and persons infected with the virus. Regional lead agencies should report only those dollars expended for their jurisdiction. Money passed through to other agencies in their region will be reported as expenditures by those agencies.

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- 562.39 Other Communicable Diseases**  
Services/activities for the diagnosis, treatment, and control of communicable diseases that cannot be otherwise categorized.
- Non-communicable Disease*
- 562.41 Cardiovascular Risk Reduction**  
Services/activities to prevent cardiovascular (heart) disease.
- 562.42 Obesity**  
Services/activities to address the threat of obesity in Washington state.
- 562.43 Cancer Prevention and Control**  
Services/activities related to the prevention and control of cancer (e.g., Breast and Cervical Health Program).
- 562.44 Tobacco Prevention and Control**  
Services/activities to decrease access and use of tobacco by youth and adults.
- 562.45 Violence and Injury Prevention**  
Services/activities to promote personal safety and decrease intentional and unintentional violence.
- 562.49 Other Non-Communicable Diseases and Chronic Illnesses**  
Services/activities to promote prevention and control of non-communicable diseases and chronic illnesses not otherwise categorized.
- Environmental Health*
- 562.52 Drinking Water Quality**  
Services/activities related to the planning, development, and on-going operation of safe drinking water systems. Includes conducting plan reviews, carrying out regulatory oversight of public supplies, following up on incidents of water system contamination, consulting with individual well owners.
- 562.53 Solid and Hazardous Waste**  
Services/activities related to implementing the waste management priorities of waste reduction, recycling, and disposal as well as responding to incidents of illegal storage/disposal of solid/hazardous waste. Includes implementing applicable state and local regulations governing the collection, transportation, storage, disposal of solid/hazardous wastes, investigation of complaints, pursuing remedial clean-ups, promoting/implementing waste reduction and recycling efforts.

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- 562.54**      **OSS and Land Development**  
Services/activities related to the planning and provision of safe collection, treatment, and disposal of residential sewage. Services/activities related to the planning and provision of environmentally sound uses of land. Includes environmental reviews of proposed land use projects as well as site evaluations, inspections, investigations of improper sewage disposal, advising planning groups on locating solid waste disposal sites, chemical storage, light industry noise abatement, pursuing corrective actions.
- 562.55**      **Vector**  
Services/activities related to Rabies investigations, animal bite infections, miscellaneous public health activities and services involving animals.
- 562.56**      **Food**  
Services/activities necessary for the assurance that safe and wholesome food is provided to the public. Includes educational efforts directed toward the public and food service operators/handlers, implementing applicable state and local regulations governing retail food establishments, public education, food handler permits, inspection of food establishments, investigating complaints of unsafe food handling practices and taking enforcement actions as needed.
- 562.57**      **Chemical and Physical**  
Services related to chemically contaminated (or potentially contaminated) sites and chemical spills.
- 562.58**      **Living Environment**  
Services/activities to ensure physical safety and social well-being. Includes reviewing plans and inspections of schools, camps, shelters, temporary worker housing, parks, other public buildings, swimming pools, spas, water parks, and natural bathing areas.
- 562.59**      **Other Environmental Health**  
Services/activities for promotion or protection of environmental health not otherwise categorized.
- 562.60**      **Environmental Water Quality**  
Services/activities related to the assessment and protection of overall water resources in the community including surface and ground waters. Includes conducting investigations, collection and analysis of data, identifying pollution sources, developing pollution prevention plans, undertaking remedial actions, responding to area-wide contamination incidents, promoting water resource protection in community, monitoring surface waters including swimming, boating, and shellfish growing areas.

## Select BARS Expenditure Codes used by Health Departments

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### *Other Public Health*

- 562.71 Vital Records**  
Services/activities necessary for the registration and certification of vital records and transmittal of records to the State Center for Health Statistics.
- 562.72 Laboratory**  
Services/activities related to chemical and microscopic analysis of body tissue and fluids to identify disease-causing organisms and aid in the diagnosis and treatment of disease. Also includes analysis of groundwater/drinking water for toxic content. Classification includes costs associated with conducting the tests, but does not include outside laboratory service costs which are classified as a professional service within programs.
- 562.73 General Health Education**  
Services/activities which encourage people to adopt and maintain a healthy lifestyle as well as advocate social and environmental changes needed to facilitate healthful living conditions. Activities include workshops, prevention hotlines, health fairs, etc. If the education provided is categorical in nature, it should be classified in a program above (e.g. WIC, STD, TB, etc.).
- 562.74 Services Performed by Other Agencies**  
Services/activities which are not a part of the health department program responsibility but instead are performed by other agencies under contractual pass-through arrangement. The pass through agency reports equal revenue and expenditures on BARS reports. The contracting agency reports actual revenue and expenditures.
- 562.78 Pharmacy**  
Services/activities related to the acquisition and dispensing of prescription medication, vaccine, general pharmaceutical items.
- 562.79 Epidemiology**  
Services/activities related to the investigation into the occurrence and control elements of diseases and health risks in the population.
- 562.8\_ Assessment**  
Services/activities related to the regular collection, analysis, and sharing of information about health conditions, risks and resources in the community, monitoring health status and risk indicators, health emergencies, environmental risk factors, community concerns, community health resources.  
Use 5th digit at the discretion of the health jurisdiction to track activities separately according to needs.

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### **562.88      Emergency Preparedness and Response**

Services/activities related to the planning, coordination, surveillance, training, and infrastructure and communication development of public health entities within the state, with the purpose of building capability to respond to acts of bioterrorism as well as other infectious disease outbreaks, public health threats, and emergencies. Regional lead agencies should report only those dollars expended for their jurisdiction. Money passed through to other agencies in their region will be reported as expenditures by those agencies.

### **562.9\_      Miscellaneous**

Services/activities not previously categorized. Includes expenditures associated with one time or unique grant funding sources, activities not related to any other BARS code. Use 5th digit at the discretion of the health jurisdiction to track activities separately according to needs (e.g., 562.99 Child Profile).

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Below are links to the current BARS Manuals on the State Auditor Office website.

CASH: [http://www.sao.wa.gov/local/BarsManual/Pages/BarsManual\\_Cash.aspx](http://www.sao.wa.gov/local/BarsManual/Pages/BarsManual_Cash.aspx)

GAAP: [http://www.sao.wa.gov/local/BarsManual/Pages/BarsManual\\_GAAP.aspx](http://www.sao.wa.gov/local/BarsManual/Pages/BarsManual_GAAP.aspx)